

EXHIBIT D

From: Sunil Jhangiani <sunilj@esjayintl.com>
Date: 30 January 2019 2:24:49 PM GMT+05:30
To: "Sunaina Kapoor (India)"
<Sunaina.Kapoor@searshc.com>
Cc: Kavitas Email <kavitas@esjayintl.com>,
"Balakrishna (balakrishna@esjayintl.com)"
<balakrishna@esjayintl.com>
Subject: Fwd: pre-petition guarantee

Hi Sunaina,

This is mail i was referring to yesterday.
Please check as your figure did not tally.

Thanks

Regards

Sunil

Begin forwarded message:

From: "Sunaina Kapoor (India)"
<Sunaina.Kapoor@searshc.com>
Date: 18 October 2018 10:53:10 AM
GMT+05:30
To: Sunil Jhangiani
<sunilj@esjayintl.com>
Cc: Kavitas <Kavitas@esjayintl.com>
Subject: RE: pre-petition guarantee

Hi Sunil,

Sharing payment update for your reference:

Quote.....

This is an update on the pre-petition payments. Would like you to know that all goods received up to **20 days prior** to the 10/15 filing are guaranteed to pay 100% by the court.

Attached you will find the vendor receipts list that shows which vendors orders are guaranteed. You can sort to show your vendors. *This is good news!*

Unquote.....

Vendor Name	Receipt	WK_NC	DAY_NBR
ESJAY INTERNATIONAL PVT LTD	VENDOR	201833	9/20
ESJAY INTERNATIONAL PVT LTD	VENDOR	201834	9/27
ESJAY INTERNATIONAL PVT LTD	VENDOR	201834	9/28
ESJAY INTERNATIONAL PVT LTD	VENDOR	201835	10/2
ESJAY INTERNATIONAL PVT LTD	VENDOR	201834	9/24
ESJAY INTERNATIONAL PVT LTD	VENDOR	201834	9/25
ESJAY INTERNATIONAL PVT LTD	VENDOR	201834	9/29
ESJAY INTERNATIONAL PVT LTD	VENDOR	201835	10/1